
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 232-8779

Assessment Progress Introduction

On-time property tax billing is a culmination of a year's worth of work of locally elected officials. The process can be separated into two stages: Assessment-to-Budget and Budget-to-Tax billing. Because these two stages are closely tied, delays in any of the steps in these two stages can have an affect on the timing of property tax bills.

The first step in on-time billing is timely completion of the assessment process, also known as trending, a function of the office of the county assessor. Once the county assessor has completed trending, a report called a "ratio study" is submitted to the state for review and approval. Once the ratio study is approved, the assessor submits the gross assessed values to the county auditor, who then applies deductions and exemptions to determine the final net assessed values of properties. This information is then used to determine tax rates, which translate in tax bills for property tax payers.

The following five reports contain information provided by the county to show their progress in completing the 2007-pay-2008 assessment process.

The first two separate reports are of the Real Property and Personal Property status in a particular county. They show detailed synopsis of progress made, problems or delays encountered, and goals set by the county assessor. Information provided in these reports has been taken from correspondence and conversations with county officials.

The third report is of the status for the county's seven "Data Submissions." While some datasets show a significant "Number of Days Late," there are many factors which cause delays in submission of data that are outside a county official's control. These factors include but are not limited to: prior administration's delays, computer program glitches/problems, delays in receiving required information from other locally elected officials, vendor delays and legislative changes.

The last two reports are charts showing the progress of the county as updated by the county assessor. These visual aids illustrate the timeline of the "year in the life of a county assessor" and show where the county assessor falls in their steps toward on-time tax billing. The summary version shows only the key steps required for completion before their values are submitted to the county auditor. The detailed version shows each of the specific steps and the very detailed processes involved in arriving at a county's final gross assessed values.

Because each report is very technical in nature, please feel free to visit our website at www.in.gov/dlgf/2339.htm for a glossary of terms used.

Marshall County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

ABSTRACT

Office - Auditor

2007

Date Data Due 3/15 of the Pay Year

Date Loaded

Number of Days Late 48

Compliance Status

BUDGETORDER

Office - Auditor

2007

Date Data Due 2/15 of the Pay Year

Date Loaded

Number of Days Late 77

Compliance Status

PARCEL

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 4/10/2008

Number of Days Late 193

Compliance Status r-nr

PERSPROP

Office - Assessor

2007

Date Data Due 10/1 of the Assessment Year

Date Loaded 10/10/2007

Number of Days Late 10

Compliance Status Pending

RATIOSTUDY

Office - Assessor

2007

Date Data Due 6/1 of the Assessment Year

Date Loaded 1/22/2008

Number of Days Late 235

Compliance Status Approved

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Marshall County Data Status on Assessment Year 2007 Pay 2008 Data Submissions

SALEDISC

Office - Assessor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	2/1/2008
<i>Number of Days Late</i>	-28
<i>Compliance Status</i>	r-nc

TAXDATA

Office - Auditor

2007

<i>Date Data Due</i>	3/1 of the Pay Year
<i>Date Loaded</i>	
<i>Number of Days Late</i>	62
<i>Compliance Status</i>	No data

Note: Number of Days Late refers to the most recent submission with Compliance Status noted.

Note to County Official: If you disagree with these dates, please submit a written explanation with supporting documentation to data@dlgf.in.gov.

Marshall County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Personal Property

Compliance Status: Pending

County Official Responsible: Debbie Dunning

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Estimated Date for Completion:

10/9/2007

What Work for Dataset has been Accomplished?

completed & submitted on 10/9/07, received non-compliant report, working with Bob @ LSA to correct pool data problems

Roll to Auditor?

Date for 2008 Mobile Home Valuation:

Current Vendor: DOXTEK SCOPE

Vendor Contract Must Meet Statutory Deadlines?

Pay Vendor When Deadline Met or Monthly?

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009?

2008 Pay 2009 Vendor:

Township Actions that Delayed County Duties:

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

Marshall County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: r-nr

County Official Responsible: Debbie Dunning

Date Took Office: 1/1/2007

Level of Certification received by or before November 2007: Level II

Workplan Submitted: 12/12/2007

Workplan Detail Requested by DLGF: 12/21/2007

Workplan Detail Submitted: 12/27/2007

2007 Pay 2008 Ratio Study Received: 1/22/2008

Workbook Values: Received

Ratio Study Approved: 2/11/2008

Estimated Date for Completion:

What Work for Dataset has been Accomplished?

3/20/08 update: Combined all wildlife parcels to correct GIS mapping & worked with Auditor on new Homestead allocation process (2 items-3 weeks to complete). Form 11's will be mailed 3/24/08. Working with Vendor to double check some known issues, making sure all problems are correct prior to data submission.

Roll to Auditor?

Date for Splits and Combinations Entered? completed

2007 Pay 2008 New Construction Entered? completed

Date for completed 2007 Sales Disclosures entered? 2/1/2008

Date for Neighborhood Analysis? completed

Date for Sales Analysis? completed

Date for Land Valuation? completed

Date for Improvement Valuation - Cost Approach: completed

Date for Improvement Valuation - Income Approach: completed

Date for Improvement Valuation - Sales Approach: completed

Current Vendor:

Vendor Contract Must Meet Statutory Deadlines? yes

Pay Vendor When Deadline Met or Monthly? paid in full prior to new Assessor

Warned Vendor for Failure to Meet Deadline?

Vendor Contract for 2008 Pay 2009? no, but plan on Res In-House, Comm to different vendor than current

2008 Pay 2009 Vendor:

Marshall County Status on 2007 Pay 2008 Assessments

(Per correspondence with County Officials)

Dataset: 2008 Assessor Real Property

Compliance Status: r-nr

Township Actions that Delayed County Duties:

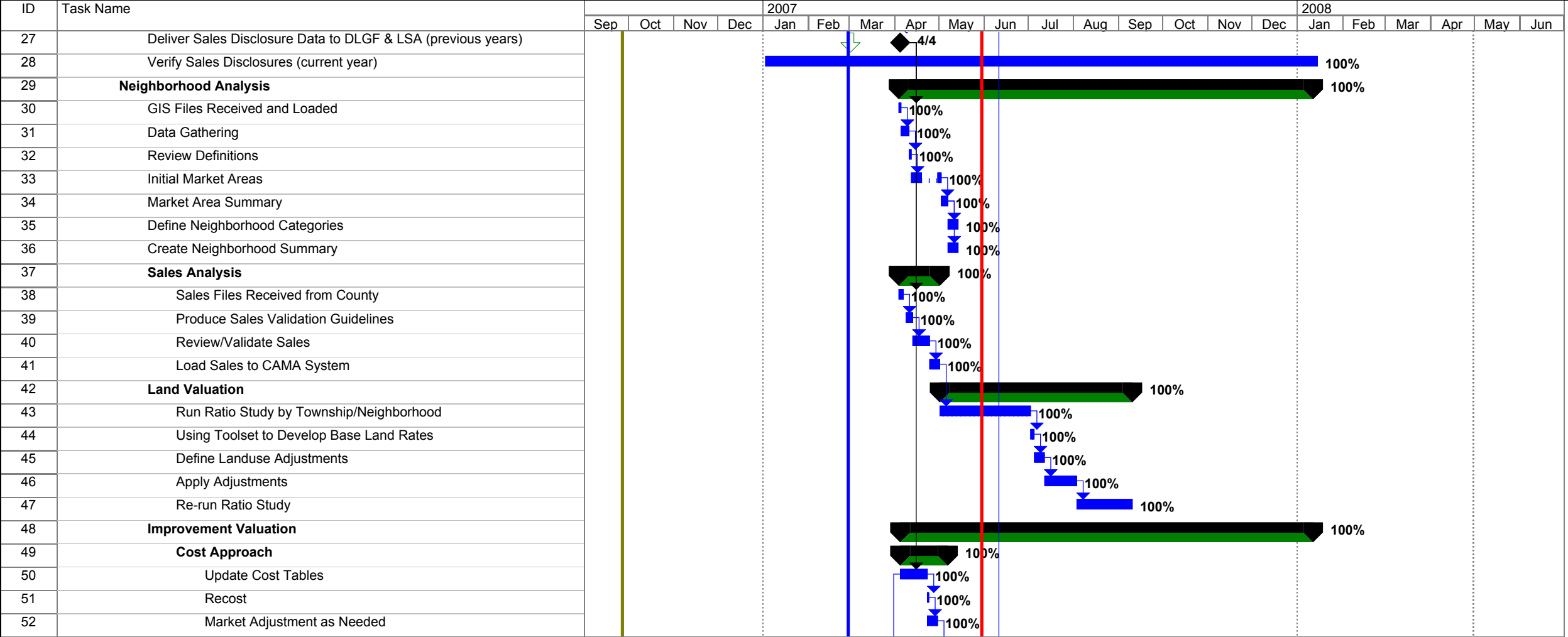
none

How are Township Actions Being Resolved?

Other County Action/Documentation of Efforts:

3/20/08 update: Encountered many computer glitches and delays since 3/3/08.

no written evidence, mostly phone calls. 11/15/07- New GIS software caused delays for Real Property since it wasn't working, they are changing website providers, and GIS splits & combos work has been going round the clock to catch up from delays. 250 appeals in one area took much time. 3 tax collection and appeals due dates because of cross-county schools.



Project: Marshall County Trending.mp
Date: Wed 4/30/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

ProjectCritical

Critical Revise/Resubmit

Task

Baseline Milestone

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Task

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Milestone

Summary Progress

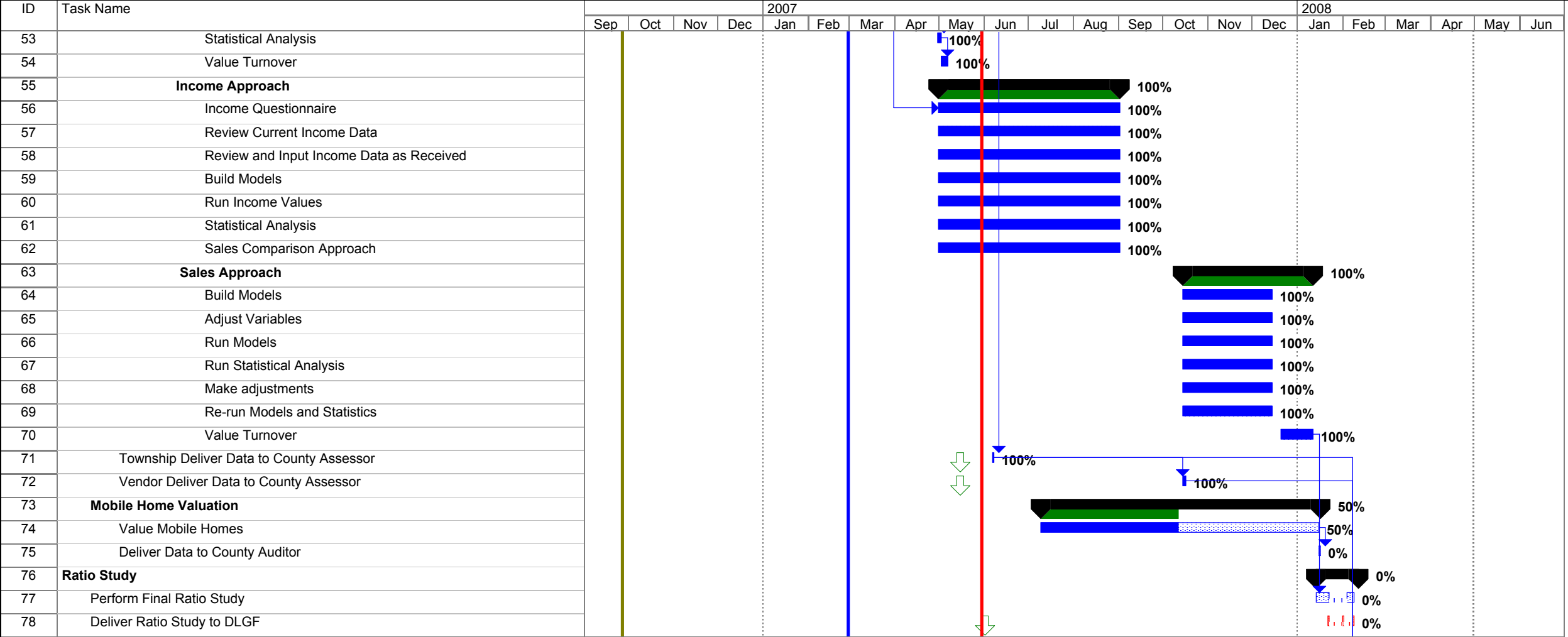
Summary

ProjectCritical

Critical Revise/Resubmit

Note: Revise/Resubmit denotes data exchange between County and/or State

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Project: Marshall County Trending.mp
Date: Wed 4/30/08

Critical

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Task

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Baseline

Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

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Critical Progress

Task Progress

Baseline

Revise/Resubmit

Baseline Milestone

Summary

ProjectCritical

Critical Progress

Task

Milestone

Summary Progress

Summary

ProjectCritical

Critical Revise/Resubmit

Critical Progress

Task

Summary

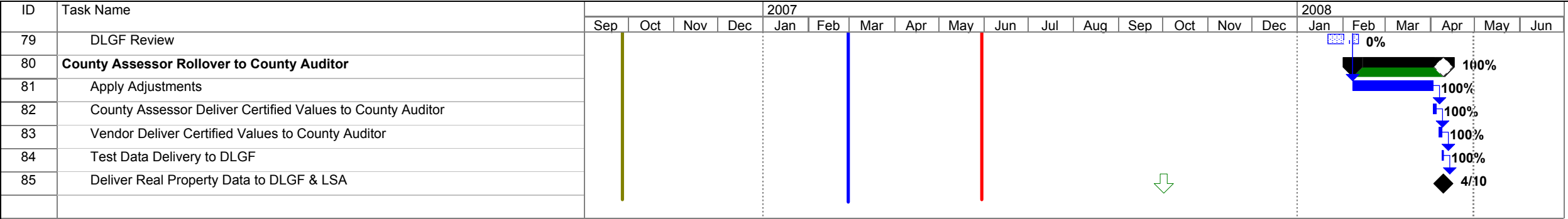
ProjectCritical

Critical Progress

Task

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Page 3



Project: Marshall County Trending.mp
Date: Wed 4/30/08

Critical

Critical Revise/Resubmit

Critical Progress

Task

Revise/Resubmit

Task Progress

Baseline

Revise/Resubmit

Baseline Milestone

Milestone

Summary Progress

Summary

ProjectCritical

Critical Revise/Resubmit

Baseline Milestone

Task

Revise/Resubmit

Baseline

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Baseline Milestone

Milestone

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